Please add new claims 12-15 as follows:

- -- 12. An acoustic device comprising a soundboard having a density of $500-700 \text{ kg/m}^3$ and made of expanded polycarbonate.
- 13. An acoustic device comprising a soundboard having a tensile strength of about 20 Mpa and made of expanded polycarbonate.
- 14. An acoustic device comprising a soundboard having a flexural strength of about 30 N/mm² and made of expanded polycarbonate.
- 15. An acoustic device comprising a soundboard including a density of 650 kg/m 3 , a tensile strength of about 20 Mpa, a flexural strength of about 30 N/mm 2 and made of expanded polycarbonate. --